

Finance Act, 2000

Section 93 - AMENDMENT OF SECTION 3-A In Section 3-A of the Central Excise Act,"

a) for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2000, namely : " (2) Where a notification is issued under sub-section (1), the Central Government may, by rules," (a) provide the manner for determination of the annual capacity of production of the factory, in which such goods are produced, by an officer not below the rank of Assistant Commissioner of Central Excise and such annual capacity shall be deemed to be the annual production of such goods by such factory; or (b) (i) specify the factor relevant to the production of such goods and the quantity that is deemed to be produced by use of a unit of such factor; and (ii) provide for the determination of the annual capacity of production of the factory in which such goods are produced on the basis of such factor by an officer not below the rank of Assistant Commissioner of Central Excise and such annual capacity of production shall be deemed to be the annual production of such goods by such factory: Provided that where a factory producing notified goods is in operation only during a part of the year, the annual production thereof shall be calculated on proportionate basis of the annual capacity of production: Provided further that in a case where the factor relevant to the production is altered or modified at any time during the year, the annual production shall be redetermined on a proportionate basis having regard to such alteration or modification."; (b) in sub-section (3)," (i) for the words "at such rate as the Central Government may by notification in the Official Gazette specify", the words "at such rate, on the unit of production or, as the case may be, on such factor relevant to the production, as the Central Government may, by notification in the Official Gazette, specify" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2000; (ii) in the proviso, for the words "any continuous period of not less than seven days", the words "any continuous period of fifteen days or more" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2000; (c) in sub-sections (4) and (5), for the words "Commissioner of Central Excise", the words "Central Excise Officer not below the rank of Joint Commissioner of Central Excise" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of April, 2000.